

Caution: This Revenue Information Bulletin has not been updated to reflect the provisions of [Act 750](#) of the 2008 Regular Session of the Louisiana Register.

Historical Note: This Revenue Information Bulletin replaces RIB 06-012.

Revenue Information Bulletin No. 07-011ⁱ

April 3, 2007

Administrative

Signatures Required to Execute Binding Agreements

Offers in compromise, installment or settlement agreements, agreements to suspend prescription, collateral agreements, or any other written agreement made under and in accordance with the laws or regulations of this state are considered to be contracts between the taxpayer and the Department. In order for an agreement to be binding, it must be signed by persons authorized to bind the Department and the taxpayer. The signature of the person described in the paragraphs below is required on any agreement executed to bind the taxpayer and the Department. Proof of the authority of the signatory to sign on behalf of the taxpayer must be shown upon request by the Department of Revenue. Signature authority to sign on behalf of the Department applies to the position to which it is delegated regardless of future changes in classification resulting from job corrections.

I. Required Signatures

- A. Department of Revenue authorized signatures—The Secretary delegates the authority to sign agreements to bind the Department to:
 - 1. Appointed Officials;
 - 2. Division or Regional Directors and Assistant Directors;
 - 3. Regional and District Offices—Revenue Tax Auditor Manager;
 - 4. Field Audit Division—Revenue Tax Auditor Specialists; and
 - 5. Voluntary Disclosure Coordinator.
- B. Taxpayer authorized signatures—persons authorized to bind the taxpayer are dependent on the business or entity form. Individuals signing agreements are certifying to the following:
 - 1. they are authorized to execute the agreement;
 - 2. they acknowledge that they are signing the agreement under the penalties of perjury; and,
 - 3. if it is later determined the signatory was not authorized to execute the agreement, the individual acknowledges and agrees to be held personally liable for the liability of the entity which he lacked authority to bind.
 - 4. For purpose of agreements to bind the taxpayer, the following signatures are required:

<p>A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.</p>

- a. For individuals filing single, married filing separately, head of household and qualifying widower—the individual must sign the document.
 - b. For individuals filing joint returns—both spouses must sign the document.
 - c. For corporations—a corporate officer, board member, or person having authority to bind the corporation must sign the document. The corporate name must be shown on the first signature line of the document. The signature name and title of the officer, board member, or other authorized person must be shown on the second line.
 - d. For sole proprietorships—the sole proprietor must sign the document.
 - e. For partnerships—a partner must sign the document.
 - f. For limited partnerships/partnerships in commendam—a general partner must sign the document.
 - g. For limited liability partnerships—a partner must sign the document.
 - h. For limited liability companies—member managed—a member must sign the document.
 - i. For limited liability companies—manager managed—a manager must sign the document.
 - j. For estate of deceased taxpayers—the fiduciary must sign the document. A copy of the fiduciary's appointment must accompany the document.
 - k. For deceased taxpayers—if the document is submitted on behalf of a deceased taxpayer, when there is no estate or fiduciary, the individual who signs the document must have authority. This authority can be designated by a will appointing that individual as the executor or by written authorization from the probate court.
 - l. For any other entity—a person having authority to bind the entity must sign the document.
5. The Department may require proof of the authority of the individuals listed in (I)(B)(4) to sign agreements. Proof of authority as it relates to corporations may include but is not limited to Board of Directors Resolution granting such authority to the signatory or in the alternative the By-Laws of the corporation that grants authority for certain positions within the corporation to enter into agreements on behalf of the corporation and an incumbency Certificate that identifies the signatory as the person holding the position to obligate the corporation. The incumbency Certificate must be signed by the secretary of the corporation and must contain the corporation's seal.

II. Power of Attorney

- A. In addition to the persons listed in the preceding paragraphs, the taxpayer's authorized representative may sign an agreement to bind the taxpayer. Verification of the representative's authority to sign on behalf of the taxpayer is required in the form of a

properly executed Power of Attorney and Declaration of Representative (Form R-7006). The Power of Attorney and Declaration of Representative must have been signed by one of the persons listed in Subsection (I)(B)(4) and the requirements of (I)(B)(5) must be satisfied.

- B. If a statement requires declaration or certification under penalty of perjury, the taxpayer or other individual making the declaration or certification must personally sign the statement.

III. Form of Signature

The taxpayer or authorized representative must personally sign the document. A signature stamp is not acceptable.

These signature and form requirements are effective immediately. Failure to comply with these requirements may result in rejection of or delay in processing any document submitted without the proper signature.

For further information, please contact Taxpayer Services at (225) 219-2200.

Cynthia Bridges
Secretary

ⁱ Revision history: This RIB was originally issued on March 27, 2007. It was updated on April 3, 2007 to include I.A.5. Voluntary Disclosure Coordinator. It was updated on August 21, 2008 to add the caution regarding Act 750 of the 2008 Legislature.